

**DECLARATION AND POWER OF ATTORNEY FOR  
PATENT APPLICATION**

As below named inventor, I hereby declare that:

My residence, post office address and citizenship is as stated below next to my name;

I believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled as set forth below, which is described in the specification of which: (check one)

☒ is attached hereto

☐ was filed on \*\*\*  
under Attorney's Docket Number \*\*\*  
as Application Serial No. \*\*\*

**METHOD AND APPARATUS FOR MERGING ACCOUNTING RECORDS TO MINIMIZE OVERHEAD**

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the patentability of this application in accordance with 37 CFR 1.56.

I hereby claim the benefit under Title 35 United States Code section 120 of the provisional application filed under 111b of this title as listed below:

Application No. \*\*\*, filed on \*\*\*.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 USC 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorneys and/or agents to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

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(1) FULL NAME OF INVENTOR: Serge M. Manning

INVENTOR'S SIGNATURE: DATE: 6/13/00

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